

(b) by substituting for the Second Schedule the following—

## SECOND SCHEDULE

Section 3

## ENVIRONMENTAL LEVY

- |   |                   |
|---|-------------------|
| (a) Motor vehicles (excluding goods vehicles) 20% of CIF value which are 8 years old and above  |                   |
| (b) Fridges   | Shs.60, 000/=     |
| (c) TVs   | Shs.60,000/=      |
| (d) Cookers   | Shs.60,000/=      |
| (e) Radios  | Shs.30,000/=      |
| (f) Other household appliances  | Shs.20,000/=      |
| (g) used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or any of the items mentioned in this paragraph | 20%               |
| (h) Worn clothing, worn shoes and other worn articles   | 5% of CIF value." |

## PART IV—WAIVER OF TAX ARREARS.

**4. Waiver for tax, duty, interest and penalties on arrears outstanding on or before 30th June, 2002 and still outstanding by 30th day of June, 2008.**

(1) All arrears of value added tax, income tax, excise duty, import duty, penal tax and interest shall be waived.

(2) Subsection (1) applies to arrears due on or before the 30th day of June, 2002 and still outstanding by 30th June 2008.

## PART V—REPEAL OF SECTION 7 OF THE FINANCE (NO. 1) ACT, 1999

**5. Repeal of section 7 of the Finance (No.1) Act, 1999.**

Section 7 of the Finance (No.1) Act 1999 is repealed.

## BILLS SUPPLEMENT

to the Uganda Gazette No. 31 Volume CI dated 20th June, 2008.

Printed by UPPC, Entebbe by Order of the Government.

## THE FINANCE BILL, 2008.

## MEMORANDUM.

The object of this Bill is to amend the Finance (No. 2) Act, 2002 to change the levy on the export of raw hides and skins of animals; to amend the Finance Act, 2006 to change the fees relating to services and various documents under the Traffic and Road Safety Act, 1998, Cap. 361; to vary the rates of the environmental levy; to provide for the waiver of arrears of tax, duty, interest and penalties due on or before 30th June, 2002 and still outstanding by 30th June, 2008; to repeal section 7 of the Finance (No.1) Act, 1999 and for related matters.

DR. E. SURUMA,

*Minister of Finance, Planning and Economic Development.*

THE FINANCE BILL, 2008.

ARRANGEMENT OF CLAUSES

*Clause*

PART I—PRELIMINARY

1. Commencement.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002

2. Amendment of Finance (No.2) Act, 2002.

PART III—AMENDMENT OF FINANCE 2006

3. Amendment of Finance Act, 2006

PART IV—WAIVER OF TAX ARREARS

4. Waiver of tax, duty, interest and penalties on arrears outstanding on or before 1st July, 2002

PART V—REPEAL OF SECTION 7 OF  
THE FINANCE (NO. 1) ACT, 1999

5. Repeal of section 7 of the Finance (No. 1) Act, 1999.

A Bill for an Act

ENTITLED

**THE FINANCE ACT, 2008.**

**An Act to amend the Finance (No. 2) Act, 2002 to change the levy on the export of raw hides and skins of animals; to amend the Finance Act, 2006 to change the fees relating to services and various documents under the Traffic and Road Safety Act, 1998; to vary the rates of the environmental levy; to provide for the waiver of arrears of tax, duty, interest and penalties due on or before 30th June, 2002 and still outstanding by 30th June 2008; to repeal section 7 of the Finance (No. 1) Act 1999 and for related matters.**

BE IT ENACTED by Parliament as follows—

PART I—PRELIMINARY.

**1. Commencement.**

This Act shall be deemed to have come into force on 1st July, 2008.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002.

**2. Amendment of Finance (No. 2) Act, 2002.**

The Finance (No. 2) Act, 2002 is amended by substituting for section 9(1) of that Act the following—

“(1) There shall be charged and collected by the Uganda Revenue Authority on any person exporting raw hides and skins of animals, (fresh or salted, dried or limed, pickled or otherwise preserved but not tanned, parchment dressed or further prepared) whether or not de-headed or split, a levy at a rate of US\$0.40 per kg.”

PART III—AMENDMENT OF FINANCE ACT, 2006.

**3. Amendment of Finance Act, 2006.**

The Finance Act, 2006 is amended by—

(a) substituting for the First Schedule the following—

SCHEDULE

FEEs FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE TRAFFIC AND ROAD SAFETY ACT, 1998; Cap 361

| Item | Fees   |           |
|------|--|-----------|
| 1.   | Registration fees on new registration  |           |
|      | Vehicles for transport of persons, hearses   |           |
| (a)  | Sedan cars, saloon cars estate cars excluding dual purpose goods and passenger vehicles                | 750,000   |
| (b)  | Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers | 850,000   |
| (c)  | Medium Omni buses and heavy omnibuses having seating accommodation for more than 28 passengers         | 1,000,000 |
| (d)  | Ambulances and prisons vans  | 250,000   |
| (e)  | Hearses  | 750,000   |
|      | Goods vehicles (including dual purpose vehicles/passenger vehicles), light goods vehicles              |           |
| (f)  | Agricultural Tractors  | 250,000   |
| (g)  | Goods vehicles with two tonnes or less of loading capacity   | 700,000   |
| (h)  | Goods vehicles with more than two tonnes loading capacity and less than seven tonnes loading capacity  | 800,000   |
| (i)  | Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity                     | 850,000   |
| (j)  | Goods vehicles with ten tonnes or more of loading capacity   | 1,100,000 |
| (k)  | Prime movers/Tractor heads   | 1,100,000 |
| (l)  | Engineering plant and other related vehicles   | 1,200,000 |
| (m)  | Agricultural trailers  | 300,000   |
| (n)  | Trailers and semi trailer with gross weight less seven tonnes  | 700,000   |
| (o)  | Trailers and semi trailer with gross weight of seven tonnes or more                                    | 1,000,000 |
| 2.   | Re-registration fees for motor vehicles  | 300,000   |
| 3.   | Registration fees for motor cycles   | 180,000   |
| 4.   | Re-registration fees for motor cycles  | 150,000   |

|            |  |           |
|------------|--|-----------|
| 5.         | Registration fees for personalized number plate vehicles                   | 5,000,000 |
| 6.         | Registration fees for personalized number plate for motor cycles           | 1,000,000 |
| 7.         | Alteration of particulars motor vehicles (each item)                       | 15,000    |
| 8.         | Certified copies of records  | 15,000    |
| 9.         | Search fees  | 15,000    |
| 10.        | Dealers motor vehicle licence per year                                     | 200,000   |
| 11.        | Duplicate number plates  | 15,000    |
| <b>12.</b> | <b>OTV fees</b>  |           |
| (a)        | Commercial vehicles not exceeding two tons                                 | 60,000    |
| (b)        | Commercial vehicles exceeding two tons loading capacity                    | 150,000   |
| <b>13.</b> | <b>Transfer fees</b>   |           |
| (a)        | Motor Cycle  | 40,000    |
| (b)        | Motor cars and other dual purpose vehicles, excluding light goods vehicles | 50,000    |
| (c)        | Other motor vehicles, trailers, tractors or engineering plant              | 70,000    |
| 14.        | Duplicate receipt and other license certificate                            | 15,000    |
| 15.        | Duplicate registration book  | 15,000    |
| 16.        | Duplicate driving permit   | 30,000    |
| <b>17.</b> | <b>Vehicle examination fees( Inspection fees)</b>                          |           |
| (a)        | Motor Cycles   | 5000      |
| (b)        | Motor cars and other dual purpose vehicles, excluding light goods vehicles | 10,000    |
| (c)        | Other motor vehicles, trailers, tractors or engineering Plants             | 10,000    |
| (d)        | Agricultural tractors  | 10,000    |
| <b>18.</b> | <b>Driving permits(Original)</b>   |           |
| (a)        | one year   | 45,000    |
| (b)        | three years  | 55,000    |

|            |  |           |
|------------|--|-----------|
|            | <b>Driving permit(renewal)</b>               |           |
| (a)        | one year                                     | 35,000    |
| (b)        | three years                                  | 45,000    |
|            |  |           |
| <b>19.</b> | <b>Driving permit exchange</b>               |           |
| (a)        | one year                                     | 40,000    |
| (b)        | three years                                  | 55,000    |
|            |  |           |
| 20.        | Driving permit provisional                   | 15,000    |
| 21.        | Accident report                              | 60,000    |
| 22.        | Sketch plan                                  | 20,000    |
| 23.        | Test fees(per class)                         | 20,000    |
| 24.        | Endorsement of third party interest          | 40,000    |
| 25.        | Extension(per class)                         | 25,000    |
| 26.        | Duplicate order form                         | 15,000    |
| 27.        | Form fees(per form)                          | 5,000     |
| 28.        | Order form (set)                             | 4,000     |
| 29.        | Cancellation fees                            | 15,000    |
| <b>30.</b> | <b>De-registration for export</b>            |           |
| (a)        | Motor cycles                                 | 180,000   |
| (b)        | Station wagon                                | 350,000   |
| (c)        | Salon vehicles                               | 300,000   |
| (d)        | Commercial vehicles                          | 400,000   |
| (e)        | Agricultural tractors                        | 5,000,000 |
| (f)        | Omnibus                                      | 400,000   |
| (g)        | Engineering plant and other related vehicles | 2,000,000 |
| (h)        | Agricultural trailers                        | 600,000   |

(b) by substituting for the Second Schedule the following—

## SECOND SCHEDULE

Section 3

## ENVIRONMENTAL LEVY

- |   |                   |
|---|-------------------|
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